Estimate of contingent liability:

First quarter's rent
Lease deposit
Insurance premiums (amortized if possible)
    Liability
    Fire and extended coverage
    Health and retirement benefits
Telephone/communications installation
Telephone deposit

Office supplies
Office postage/freight/shipping
Utilities (garbage, electricity, water, gas)
Insurance (fire, liability,
Account books/ledgers
Office furnishings
Office supplies

Moving expenses
Rent
Printing costs
Mailing costs

Payroll and withheld payroll taxes (salaries/wages)
Accounting fees
Bookkeeping services
Consultant and professional fees
Conference/meeting expenses
Fees to organizations, periodicals, journals and magazines
Janitorial service fees
Legal expenses
Fees for miscellaneous services

<u>Other:</u>
Equipment purchases
Books (reference books)
Minor repairs and fixup